

STATE OF CALIFORNIA
LEGAL DEPARTMENT

State Building
San Francisco
April 9, 1940

Honorable Harry B. Riley, Controller
State of California
Sacramento, California

Attention: Mr. C. F. Proctor,
Redemption Tax Supervisor.



Dear Sir:

I have your letter of March 26, 1940 in which you request the opinion of this office on the following question:

"May a taxing agency having title to certain property object to the sale of all property within the boundaries of that district by filing a single resolution of objection with the County Board of Supervisors; or must the governing body of that district take appropriate action on each individual sale following the notice to them by the County Tax Collector as provided in Chapter 529."

Section 3833.4 of the Political Code reads as follows:

"If the governing body of any taxing agency does not, before the time of sale, file with the tax collector and the board of supervisors certified copies of a resolution adopted by the governing body objecting to the sale, the taxing agency has consented to the sale. If the taxing agency consents to the sale the lien of its taxes or assessments and any rights which it may have to the property are canceled by a sale under this chapter and it is entitled to its proper share of the proceeds deposited in the delinquent tax sale trust fund."

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If the taxing agency does object to the sale, the lien of its taxes or assessments or any rights which the taxing agency may have to the property are not affected by a sale under this chapter."

Section 3834 provides in part that:

"...the tax collector shall give written notice of the intended sale to:

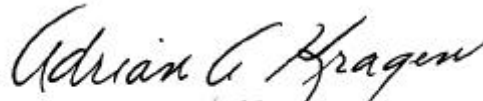
(b) The clerk or secretary of the governing body of each taxing agency having levied taxes or assessments on the land involved."

The reference to the objection of the taxing agency in Section 3833.4 refers specifically to the sale and I feel can only refer to the specific sale of property of which notice is given to the taxing agency under Section 3834. The objection must be made under Section 3833.4 to the sale and unless a sale is contemplated there is nothing on which the objection can be based.

prior to any notice of sale would not, in my opinion, be proper for the reason that such a resolution would not refer to anything in existence at the time and the provisions of Political Code Section 3833.4 refer to a sale which is definitely contemplated and planned.

Very truly yours,

EARL WARREN, Attorney General

By 
Adrian A. Kragen,
DEPUTY ATTORNEY GENERAL

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